

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§10–704.5.

(a) An individual or corporation may claim a credit against the State income tax for a certified rehabilitation as provided under § 5A-303 of the State Finance and Procurement Article.

(b) An individual or corporation that is not otherwise required to file an income tax return, including a corporation exempt from income tax under § 501(c)(3) of the Internal Revenue Code:

(1) may file a return to claim a refund of the credit under this section;
and

(2) shall file a return if the individual or corporation is subject to the recapture of the credit under this section as provided under § 5A-303 of the State Finance and Procurement Article.

[\[Previous\]](#)[\[Next\]](#)